App. F. IX-4

Previous References

RT 7-36-2

193 (RT)

File No. 23

Serial Nos. 3

P 15

Letter References

R.T. Dep No. 2460/39-40.

R.T. Diary No. T.815/MTB/39-40.

R.T. Diary No. 1524/MTB/39-40.

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for May 1939

SUBJECT.

Amendment of Rule 2 re the appointment of Service Tax between Municipal & Local Bodies

~~R.T.~~ No. T. 3734-47/9-5-39

WD 0295—GPB—22,500—18-8-37

Please order on the subject

Mysore
20-6-39

Apportionment of Service tax collected on city bus Service to the Mysore city munp. for the year 1938-39

General and Revenue Secretariat

PST File No. 23 of 1938. 1809 [App. F. III—2

Serial No.	
3	Letter No. G.T. 21450 dt 3.3.39 from the Pres. city munpl. Cl., Mysore reporting Sanction of Govt for payment of Service tax collected on the city buses for the year 1938-39 to the municipality.

Excepting this item of Service tax payable to city mu the other items of taxes and tolls are automatically arran to be paid to the Local Bodies by the Comptroller as per existing orders at specified periods. According to Rule prescribed in this behalf, orders of Govt are neces each time the Service tax is apportioned to the munp This procedure entails unnecessary work in the Secretariat besides resulting in corresponding delay in the payment of amount to the municipalities.

2. According to the existing arrangement the tota amount of Service tax realised during each half year is obtained by the Traffic Board Office from the distl. Magts concerned and orders of Govt are obtained for the provisional payment of the amount to the munpls. under the aforesaid rule pending verification of figures in audit. If the same procedure prescribed under Rule 7 for adjustment of mileage tax is adopted in respect of Service tax als much of the unnecessary work and delay could be saved. This requires a slight alteration in the ru

WD 0544—GPB—30,000—2-9-38

1809 -
-12.

File No. of 193 | General and Revenue Secretariat

a draft of which is submitted for consideration.

3. For determining the proportion in which the apportionment of mileage cess and Service tax is to be made between the Govt. & the Munps. under Rule 3 and 9, particulars have been called for separately from the Chief Engr. (Rds) & Secy of Munps. and when this is fixed, there will be no necessity for issuing orders each time rates and until a new Munpy. is added to the list.

Subd. for orders. a) Pending the above procedure will not delay any payments to the Municipalities and hence d/f amendment of the rules is submitted for approval

Revenue Secy) TN 11/3

1st member) 13/3
Rd. Secy.

GENERAL SECRE
11 MAR. 1939
327/

FINANCIAL U.O.No. 2849. 13. M. JRE.

b) To Comptroller with Compliments for favour of remarks.

14.3.39

m= work A.II

COMPTROLL 15 MAR 1939 693/Spl

16/3

37/A(II)

R 2547

1809

General and Revenue Secretariat | File No. 23 of 1938. | [App. F. III—2

Serial No.

U.O.No.362/TADA.2. Dated: 13th April 1939.

No 738/sfc dated 14-4-39

Returned with compliments.

7. The suggestion of the Traffic Board regarding the adjustment of service tax due to Bangalore and Mysore City Municipalities may be approved. There is no mention in the draft amendment proposed to the rules as to who should prepare the bill, the form in which it should be prepared, the certificates necessary etc. This has also to be decided.

M. Viswanatha
Comptroller

S.S.

FINANCIAL SECRETARY 15 APR 1939 GOVT OF MYSORE

A

9998
18.4.39

8) 16.4.39 17/IV/39 21.4 17/IV TA 28/4

10. Reference — Latter portion of para 7-above. — As the same account-procedure prescribed for mileage taxes may also be applied in the case of Service taxes, as the rules for apportionment of both are almost the same. Draft Govt. order is submitted for consideration.

11. Letter regret back to the Accountant

25/IV/39

WD 0514—GPB—30,000—2-9-38

Apportionment of Service tax to city munys — 1809

MPD

File No. RT. 23 1809 of 1938

General and Revenue Secretariat.

made by the Corporation, it is not necessary to draft separate rules for preparation of bills and certificates. It would be enough if the procedure and rules in the case of apportionment of Service Tax, is also followed in respect of Service Tax. The G.O. that will be issued

Home Secy
Fd.
Fl. Secy.

12) Fr 26/4 TN 26/4

13) AD 28.4.38

14 Done TN 29/4

GENERAL SECRETARIAT
26 APR. 1938
4377

TN 29/4

FINANCIAL SECRETARIAT
U.O.No. F 1507
27. APR. 1938

15 The amend. Secn. has to be read

Mufassal Rules Rule

-X- Cancelled

TYPING SECTION
2 MAY 1938

16. Done.

4/5

Issued G.O.Nos. T.3734-47/RT. 23-38-4 dt 3.5.38 amending the Rules re apportionment of Service tax

4

Apportionment of Sales Tax to city Municipalities 5

General and Revenue Secretariat | R.T. File No. 23 of 1938 [180] | [App. F. III—2

Serial No.

17. Press Docket noted. (Vide No. T. 3757/R.T. of 3.5.39)

Printed copies rec'd. on 24.5.39.

Press file 6/5/39

24/5/39.

No. G.T. 2450.

SECRETARY 1809 MAR 6 1939 MYSORE TRAFFIC BOARD

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.

Dated 3rd March 193 9.

RT 23-38-3

From

M. A. SREENIVASAN, ESQ., B.A.,
President, City Municipal Council,
MYSORE.

To

The General Secretary to Government
of His Highness the Maharaja of Mysore,
Bangalore.

GENERAL SECRETARIAT 6 MAR 1939

Sir,

In accordance with rules 8 and 9 of the rules prescribed in Government Order No. F.3961-63/R.F.7-36-2 dated 18th/21st December 1936 I have the honour to request you kindly to obtain sanction of Government for payment of Service Tax on the City Buses due to this Municipality for the year 1938-39 at an early date as the Comptroller has objected to the payment during the current year for want of specific sanction of Government.

I have the honour to be,

Sir,

Your most obedient servant,

M A Sreenivasan

President.

IVR.

G. R. S. App. F VI—G 2]

2/4

SUBJECT .....

.....

.....

20 copies

Diary No. of letter replied to 1809.

Section. RT

File No. 23-36

Serial No. 4

General and Revenue Secretariat

( )

the 193 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue..... .....193 .

R.

Signed by .....

May this be—

(i) printed ? P. 25. Mysore manl.

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ? P. U. D.

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Read— G.O. No. P. 3931-53/RT 7-36-2 dy 18/21 Dcr 936 prescribing the rules for the apportionment of mileage fees and Service tax between the Govt and the Local bodies under sub-section (4) of section 32 of the Road Traffic and Taxes Act.

2. Letter No. G. T. 2450 dy 3.3.39 ~~Order thereon:— No.~~ from the Presdt, City Municipal Council, Mysore reporting orders for payment of Service tax on the city Service buses due to the Municipality for the year 1938-39.

3. R.O. Note No. 362/740. A2 dy 13.4.39 of the Comptroller to Govt. in the matter of suitable amendment

of the rules so as to ensure prompt payment to the municipalities without causing unnecessary delay.

Order No. T 3734-47/R.T. 23-38-4

dt ~~April 1939~~. 3rd May 1939

in regard to the payment of arrears of ~~local bodies~~ Municipalities

The present practice is that the Postboard office collects the necessary fixings from the District Magistrates ~~in this Connection~~ concerned and obtains orders of Govt for the provisional payment of the amount pending verification of figures in audit. This procedure has entailed unnecessary correspondence and delay in payment of the amount to the municipalities. In order to ensure prompt payment of these amount to these bodies, it is necessary to amend the existing rules prescribed in this behalf. Govt are therefore pleased to direct that the rules for the apportionment of ~~letters~~ fees prescribed in the G.O. read above be amended as in the

List of Enclosure

Copied by

Examined by

WD 0523—GPB—22,500—22-3-37

M. T. B. F. 12.

MYSORE TRAFFIC BOARD.

(*Continuation sheet draft form.*)

annexure to this order. They are further pleased to direct that, in regard to matters relating to account procedure raised in the Comptroller's unpublished Note read above, the same procedure as is followed in the case of apportionment of Mileage tax may be adopted in respect of Service tax also, as the rules for apportionment of both are almost the same.

Sd/-
26/4
T.N. Secy.

To

The Comptr. to Govt. Hm. & Secrets.
The Dist. Magistrate, Dist.
The Presidt. City Munpl. Council, Mysore
The Comrs., Bangalore City Munpl. & the President
The S.P. of Police in Mysore:
The Secy. to Govt. L.S.G.
The Secy. Mysore Traffic Board.

Sd/-
25-IV-39.

Rules for the apportionment of Mileage Cess and Service Tax between the Government and the Local Bodies under sub-section (4) of Section 32 of the Road Traffic and Taxes Regulation.

II. Service tax on buses plying solely within the limits of a Municipality.

Subject to such additions as may be made by Govt. from time to time, the Service tax shall be apportioned between the Govt. and the Municipalities of Bangalore and Mysore cities.

9. From the gross amount of service tax collected in respect of motor bus services let or plied for hire solely within the limits of a Municipality, the following deductions shall be made, that is to say :—

(i) A deduction at such rates as may be fixed by Government, from time to time, to cover collection and other incidental charges. This rate is tentatively fixed at 15 per cent.

(ii) From the balance after deducting the amount specified in (i) above, a sum determined by Government as representing the Municipal vehicle tax, leviable in respect of motor buses which were in use in the half-year ending with 31st December 1935, at rates then in force for such vehicles in such Municipality.

10. The balance of the service tax after making deductions specified in Rule 8, 9 shall be apportioned between the Municipality and Government in the proportion which the mileage of roads used by buses maintained by the Municipal Funds bears to the mileage of such roads in the limits of the Municipality maintained by Government or for which contribution is paid by Government. The amount thus payable shall be determined by Government in each case.

The Dist. Magistrate will as in the case of mileage cess arrange the tax collection between the Govt & the Municipalities concerned & arrange to furnish to the Comptroller and the Secretary, Traffic Board, a monthly statement showing the total amount of tax collected with date of credit into the Treasury and the apportionment thereof between the municipalities concerned and Govt. The Comptroller will, after verifying the collections with the Treasury credits and deducting the ~~percentage fixed for collection~~ other charges in Rule 9 adjust the amount quarterly, due intimation thereof being sent to the Secy., Traffic Board, the Dist. Magte and the Munty. concerned.

TN 18/3

10/III/39.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

Apportionment of Service tax between the Govt. and the Local bodies.
Direction that the existing Rules ~~framed~~ regarding — be amended so as to ensure
prompt payment to those Bodies.

O. No. T. 3734-47/RT. 23-38-4 DATED the 3rd May 1939.

May this be

i. printed ? Yes.

ii. treated as a standing order ? Yes

iii. published in the Gazette English Part ? Yes

iv. translated ?

v. placed at the disposal of the press ? } No.

vi. published in the Gazette Kannada Part ?

vii. No. of spare copies ~~to be supplied as follows~~ required. 250.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read :—

Government Order No.P.3931-53/R.T.7-36-2 dated 18th/21st Decr. 1936 prescribing the rules for the apportionment of mileage cess and service tax between the Government and the Local Bodies under sub section (4) of section 32 of the Road Traffic and Taxes Act.

2. Letter No.G.T.2450 dated 3rd March 1939 from the President, City Municipal Council, Mysore, requesting orders for payment of service tax on the city service buses due to the Municipality, for the year 1938-39.

3. Unofficial note No.362/T.A.D.A.2 dated 13th April 1939 of the Comptroller to Government, in the matter of suitable amendment of the rules so as to ensure prompt payment to the Municipalities without causing unnecessary delay.

- - - - - - -

ORDER NO. T 3734-47/R.T 23-38-4.

Dated, Bangalore, the ~~28th April~~ 3rd May 1939.

The present practice in regard to the payment of service tax due to the Municipalities is that the Traffic Board Office collects the necessary figures from the District Magistrates concerned and obtaining orders of Government for the provisional payment of the amount pending verification of figures in audit. This procedure has entailed unnecessary correspondence and delay in payment of the amount to the Municipalities. In order to ensure prompt payment of the amount to these bodies, it is necessary to amend the existing rules prescribed in this behalf. Government are therefore pleased to direct that the rules for the apportionment of service tax prescribed in the ~~Government~~ Government Order read above be amended as in the annexure to this order. They are further pleased to direct that, with regard to matters relating to account procedure raised in the Comptroller's unofficial note read above, the same procedure as is followed in the case of apportionment of mileage cess may be adopted in respect of

8 10

service tax also, as the rules for apportionment of both are almost the same.

T. Narayana

General Secretary to Government.

To

The Comptroller to Government, through Finl. Sectt.
The District Magistrates of Districts.
The President, City Municipal Council, Mysore.
The Commissioner, Bangalore City Municipality, through the President, City Municipal Council, Bangalore.
The Inspector-General of Police in Mysore.
The Secretary to Government, L.S.G. Department,
The Secretary, Mysore Traffic Board.

Rules for the apportionment of Mleage Cess and Service Tax between the Government and the Local Bodies under sub-section (4) of section 32 of the Road Traffic and Taxes Regulation.

* * * * * *

II. Service tax on buses plying solely within the limits of a Municipality.

8. Subject to such additions as may be made by Government from time to time, the service tax shall be apportioned between the Government and the Municipalities of Bangalore and Mysore Cities.

9. From the gross amount of service tax collected in respect of motor bus services let or plied for hire solely within the limits of a Municipality, the following deductions shall be made, that is to say:-

(i) A deduction at such rates as may be fixed by Government, from time to time, to cover collection and other incidental charges. This rate is tentatively fixed at 15 per cent.

(ii) From the balance after deducting the amount specified in (i) above, a sum determined by Government as representing the Municipal vehicle tax, leviable in respect of motor buses which were inuse in the half-year ending with 31st December 1935, at rates then in force for such vehicles in such Municipality.

10. The balance of the service tax after making deductions specified in Rule 9, shall be apportioned between the Municipality and Government in the proportion which the mileage of roads used by buses maintained by the Municipal Funds bears to the mileage of such roads in the limits of the Municipality maintained by Government or for which contribution is paid by Government. The amount thus payable shall be determined by Government in each case.

11. The District Magistrates will, as in the case of mileage cess, apportion the service tax collections between the Government and the Municipalities concerned and arrange to furnish to the Comptroller and the Secretary, Traffic Board, a monthly statement showing the total amount of tax collected with dates of credit into the Treasury and the apportionment thereof. The Comptroller will, after verifying the collections with the Treasury credits and deducting the collection and other charges specified in Rule 9, adjust the amount quarterly, due intimation thereof being sent to the Secretary, Traffic Board, the District Magistrate and the Municipality concerned.

T. Narayan

General Secretary to Government.

S/10.

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. T. 3734-47—R. T. 23-38-4, dated 3rd May 1939.

Apportionment of Service Tax between the Government and the Local Bodies.

Directs that the existing rules regarding —— be amended so as to ensure prompt payment to those bodies.

READ—

Government Order No. P. 3931-53—R. T. 7-36-2, dated 18th—21st December 1936, prescribing the rules for the apportionment of mileage cess and service tax between the Government and the Local Bodies under sub-section (4) of Section 32 of the Road Traffic and Taxes Act.

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3. Un-official Note No. 362—T. A. D. A2., dated 13th April 1939, of the Comptroller to Government in the matter of suitable amendment of the rules so as to ensure prompt payment to the Municipalities without causing unnecessary delay.

ORDER No. T. 3734-47—R. T. 23-38-4, DATED BANGALORE, THE 3RD MAY 1939.

The present practice in regard to the payment of service tax due to the Municipalities is that the Traffic Board Office collects the necessary figures from the District Magistrates concerned and obtains orders of Government for the provisional payment of the amount pending verification of figures in audit. This procedure has entailed unnecessary correspondence and delay in payment of the amount to the Municipalities. In order to ensure prompt payment of the amount to these bodies, it is necessary to amend the existing rules prescribed in this behalf. Government are therefore pleased to direct that the rules for the apportionment of service tax prescribed in the Government order read above, be amended as in the annexure to this order. They are further pleased to direct that with regard to matters relating to account procedure raised in the Comptroller's un-official note read above, the same procedure as is followed in the case of apportionment of mileage cess may be adopted in respect of service tax also, as the rules for apportionment of both are almost the same.

J. APPAJI GOWDA,
Secretary to Government,
General Department.

To—The Comptroller to Government through the Financial Secretariat.
The District Magistrates of Districts.
The President, City Municipal Council, Mysore.
The Commissioner, Bangalore City Municipality, through the President, City Municipal Council, Bangalore.
The Inspector-General of Police in Mysore.
The Secretary to Government, Local Self-Government Department.
The Secretary, Mysore Traffic Board.

Exd.—C. K.

WD 1836—GPB—475—19-5-39

No. T. 3734-47—R. T. 23-38-4, DATED 3RD MAY 1939.

ANNEXURE.

Rules for the apportionment of Mileage Cess and Service Tax between the Government and the Local Bodies under sub-section (4) of Section 32 of the Road Traffic and Taxes Act.

* * * *

II. Service tax on buses plying solely within the limits of a Municipality.

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11. The District Magistrates, will, as in the case of mileage cess, apportion the service tax collections between the Government and the Municipalities concerned and arrange to furnish to the Comptroller and the Secretary, Traffic Board, a monthly statement showing the total amount of tax collected with dates of credit into the Treasury and the apportionment thereof. The Comptroller will, after verifying the collections with the Treasury credits and deducting the collection and other charges specified in Rule 9, adjust the amount quarterly, due intimation thereof being sent to the Secretary, Traffic Board, the District Magistrate and the Municipality concerned.